

INDIVIDUALS WITH DISABILITIES EDUCATION ACT (IDEA)

***Final Maintenance of Effort Report ***

(MOE for State FY 2009 IDEA, Part B Applications)

Expenditure Comparison using the Trustees' Reports for State FYs 2006 and 2007
Per-Student Calculated on the Child Count taken December 1, 2005 (FY 2006) and 2006(FY 2007)
Local Funds Calculated using State Allowable Cost Payments for State FYs 2006 and 2007
Allowable Reduction for State FY 2007 Calculated using Part B Allocations for State FYs 2007 and 2008

PRIME APPLICANT: 1199 Ronan Elem 24 Lake

PLEASE NOTE: The applicant is eligible to reduce their level of expenditure for School
Fiscal Year 2008 by this amount: \$6,898

For FY 2008, an applicant may treat as state and local funds 50% of the amount of Part B funds it is eligible to receive that exceeds the amount it was eligible to receive under Part B for the previous fiscal year. The 50% is calculated by comparing the total allocations for FY 2007 and FY 2008 excluding supplemental flow-through funds. The above information informs the applicant of the amount it may reduce its level of expenditures for the current fiscal year. This is for informational purposes only and is NOT used in the calculation of MOE shown below. [20 USC 1413(a)(2)(C)(i)]

STATE AND LOCAL FUNDS

APPLICANT TOTALS

Fiscal Years	Child Count	Expenditures - State and Local Funds	Total IDEA Part B Allocations	Total Allocations Excluding Supplemental Flow-Through	Allowable Reduction*
2006	158	778,462	328,534	314,978	
2007	180	780,000	317,446	303,708	0
2008			331,090	317,503	6,898

*Allowable reduction is based on 50 % of increase in IDEA Part B allocation excluding supplemental flow-through.

1. DID THE APPLICANT MAINTAIN EFFORT BY EXPENDITURE COMPARISON?

Subtract state and local expenditures for FY 2006 from state and local expenditures for FY 2007 1,538

Is the Expenditure Difference greater than or equal to zero? YES
(IF YES, APPLICANT HAS MAINTAINED EFFORT. IF NO, GO TO STEP 2.)

2. IS THE EXPENDITURE DIFFERENCE WITHIN THE RANGE OF THE ALLOWABLE REDUCTION FOR FY 2007?

Is the Expenditure Difference less than or equal to the Allowable Reduction? N/A
(IF YES, APPLICANT HAS MAINTAINED EFFORT. IF NO IN STEPS 1 and 2, GO TO STEP 3.)

3. DID THE APPLICANT MAINTAIN EFFORT ON A PER-STUDENT BASIS?

To find the per-student amount, divide the expenditure for state and local expenditures by the child count for each fiscal year.

Per-student amount for FY 2006----- 4,927

Per-student amount for FY 2007----- 4,333

Is the per-student amount for FY 2007 greater than or equal to the per-student amount for FY 2006? NO

(IF YES, APPLICANT HAS MAINTAINED EFFORT. IF NO FOR ALL 3 STEPS, LOOK AT LOCAL FUNDS CALCULATION.)

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Fiscal Year 2008 by this amount: **\$6,898**

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APPLICANT TOTALS LOCAL FUNDS

Fiscal Years	Child Count	Expenditures - State and Local Funds	State Allowable Cost Funds	Local Fund Expenditures	Allowable Reduction*
2006	158	778,462	292,150	486,312	
2007	180	780,000	290,792	489,208	0
2008					6,898

*Allowable reduction is based on 50 % of increase in IDEA Part B allocation excluding supplemental flow-through.

1. DID THE APPLICANT MAINTAIN EFFORT BY EXPENDITURE COMPARISON?

Subtract the local fund expenditures for FY 2006 from the local fund expenditures for FY 2007 2,896

Is the Expenditure Difference greater than or equal to zero?

(IF YES, APPLICANT HAS MAINTAINED EFFORT. IF NO, GO TO STEP 2..)

YES

2. IS THE EXPENDITURE DIFFERENCE WITHIN THE RANGE OF THE ALLOWABLE REDUCTION FOR FY 2007?

Is the Expenditure Difference less than or equal to the Allowable Reduction?

(IF YES, APPLICANT HAS MAINTAINED EFFORT. IF NO IN STEPS 1 and 2, GO TO STEP 3.)

N/A

3. DID THE APPLICANT MAINTAIN EFFORT ON A PER-STUDENT BASIS?

To find the per-student amount, divide the expenditure amount by the child count total for each fiscal year.

Per-student amount for FY 2006----- 3,078

Per-student amount for FY 2007----- 2,718

Is the per-student amount for FY 2007 greater than or equal to the per-student amount for FY 2006?

NO

(IF YES, APPLICANT HAS MAINTAINED EFFORT. IF NO FOR ALL 3 STEPS AND THE APPLICANT DID NOT MAINTAIN EFFORT ON STATE AND LOCAL FUND REPORT, EVALUATE EXPENDITURES TO DETERMINE IF THE APPLICANT CAN SUBMIT A REQUEST FOR AN EXCEPTION.)

INDIVIDUALS WITH DISABILITIES EDUCATION ACT (IDEA)
Expenditures For Special Education
by Line Item

State and Local Expenditures using the Trustees Reports for Fiscal Years 2006 and 2007

PRIME APPLICANT: Ronan Elem 1199

PRC	Fund	Program	Function	Object	2006 Value	2007 Value
Ronan Elem 1199						
01	General Fund					
	280	Special Education - Local and State				
		1XXX	Instruction			
			1XX	Personal Services - Salaries	283410.42	232552.57
			2XX	Personal Services - Employee Benefits	25095.82	26328.99
			3XX	Purchased Professional and Technical Services	3297.21	300.00
			5XX	Other Purchased Services	404.10	892.51
			6XX	Supplies and Materials	4080.91	224.81
		21XX	Support Services - Students			
			1XX	Personal Services - Salaries	79566.00	87925.04
			2XX	Personal Services - Employee Benefits	5914.61	11095.57
			3XX	Purchased Professional and Technical Services	32185.40	24151.67
			5XX	Other Purchased Services	2192.83	114.96
			6XX	Supplies and Materials	385.43	115.94
			810	Dues and Fees	448.00	.00
		24XX	Support Services - School Administration			
			1XX	Personal Services - Salaries	27794.82	47817.59
			2XX	Personal Services - Employee Benefits	3211.30	11274.62
			3XX	Purchased Professional and Technical Services	689.72	1185.24
			5XX	Other Purchased Services	139.20	509.84
			6XX	Supplies and Materials	631.13	466.34
			8XX	Other Expenditures	.00	294.00
10	Transportation Fund					
	280	Special Education - Local and State				
		27XX	Student Transportation Services			
			1XX	Personal Services - Salaries	15954.96	18610.17
			2XX	Personal Services - Employee Benefits	2876.54	1795.14
			4XX	Purchased Property Services	.00	1.50
			6XX	Supplies and Materials	1983.02	2627.16
14	Retirement Fund					
	280	Special Education - Local and State				
		1XXX	Instruction			
			2XX	Personal Services - Employee Benefits	46182.56	45922.59
		21XX	Support Services - Students			
			2XX	Personal Services - Employee Benefits	12381.84	13546.98
		24XX	Support Services - School Administration			
			2XX	Personal Services - Employee Benefits	.00	3961.01
		27XX	Student Transportation Services			
			2XX	Personal Services - Employee Benefits	1957.24	2717.36
District/Coop Totals					550,783.06	534,431.60

Ronan H S 1200

01 General Fund

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PRC	Fund	Program	Function	Object	2006 Value	2007 Value
Ronan H S 1200						
01	General Fund					
	280	Special Education - Local and State				
		1XXX	Instruction			
			1XX	Personal Services - Salaries	120090.83	125428.29
			2XX	Personal Services - Employee Benefits	21552.22	21357.03
			3XX	Purchased Professional and Technical Services	1163.08	.00
			5XX	Other Purchased Services	26.70	325.06
			6XX	Supplies and Materials	91.31	127.31
		21XX	Support Services - Students			
			1XX	Personal Services - Salaries	30864.98	36430.60
			2XX	Personal Services - Employee Benefits	5852.19	7142.76
			3XX	Purchased Professional and Technical Services	995.34	1418.37
			5XX	Other Purchased Services	66.93	143.17
			6XX	Supplies and Materials	28.83	38.43
			810	Dues and Fees	224.00	.00
		24XX	Support Services - School Administration			
			1XX	Personal Services - Salaries	10142.78	16221.05
			2XX	Personal Services - Employee Benefits	1266.36	3016.67
			3XX	Purchased Professional and Technical Services	99.02	93.74
			5XX	Other Purchased Services	25.00	65.46
			6XX	Supplies and Materials	172.96	115.42
10	Transportation Fund					
	280	Special Education - Local and State				
		27XX	Student Transportation Services			
			1XX	Personal Services - Salaries	5158.28	6070.02
			2XX	Personal Services - Employee Benefits	950.45	598.39
			6XX	Supplies and Materials	661.01	732.61
14	Retirement Fund					
	280	Special Education - Local and State				
		1XXX	Instruction			
			2XX	Personal Services - Employee Benefits	21628.76	17569.24
		21XX	Support Services - Students			
			2XX	Personal Services - Employee Benefits	4438.09	5343.61
		24XX	Support Services - School Administration			
			2XX	Personal Services - Employee Benefits	1540.46	2102.78
		27XX	Student Transportation Services			
			2XX	Personal Services - Employee Benefits	639.60	1228.39
District/Coop Totals					227,679.18	245,568.40
Prime Applicant Totals					778,462.24	780,000.00